

ID: CCA_2010012811070837

Number: **201011014**

Office:

Release Date: 3/19/2010

UILC: 6212.01-01

From:

Sent: Thursday, January 28, 2010 11:07:13 AM

To:

Cc:

Subject: RE: Another question

W is free to challenge all items for which she is jointly liable if we issue a stat notice. But if H agrees to the item, waives assessment against himself and pays the tax, it would never get to the stat notice stage since there would no longer be a deficiency in tax to assert against W.